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Evaluation Of Revenue Generation 'Vis A' Vis' Infrastructural Development In Anambra State (2014-2018)

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Abstract: *In the contemporary world today, the need to decentralize administration to facilitate efficiency, effectiveness and good governance has become the rule rather than the exception. Both developed and developing countries ensure that services are delivered to the people at the grassroots. It is no doubt that these services are delivered via a structure put in place by these countries, which are given different names. In Nigeria, it is called local government. Today's Local Government Administration in Nigeria is faced with varieties of problems, one of which is the problems associated with sourcing for funds via internally generated revenue. This mired problem is cogwheels to smooth running of local government administration in Nigeria, especially in the area of infrastructural development which needs huge sum to embark on. It is based on this that this study was carried out to examine the effect of internally generated revenue on the infrastructural development of local governments in Anambra state: 2014-2018. Specifically, the study was carried out to determine the impact of internally generated revenue on health care infrastructure, primary educational facilities, water resource infrastructure and rural electrification. Four research questions and four null hypotheses guided the study. The study adopted a descriptive survey research design and was conducted in Awka South, Anaocha, Onitsha North, Anambra East, Ihiala and Orumba North Local Government Areas of Anambra State. The population for the study is 1252650 people of the local government areas, 400 sample sizes was obtained using Taro Yamane's formula, proportionate allocation method was used to allocate the samples to the local governments. The instrument for data collection was a structured questionnaire which was face-validated by research experts. The data collected for this study was analyzed using mean and simple percentage; however chi-square was used to analyze the hypotheses. The findings of the study showed that the internally generated revenue have no impact on infrastructural development in the local governments, due to the smallness of the revenues generated. It was therefore recommended among others that there is an urgent need to revisit the crucial issue of the nature of political arrangement that legally impose serious restrictions on local government revenue mobilization capacity by the state government, as this financial encroachment from the state government should be redressed and financial autonomy granted to the local government, to generate revenues from all the sources provided to it by the constitution. This in no small way will help the local government live up to its constitutional responsibilities.*

Keywords: Evaluation, Infrastructural Development, Revenue Generation

Background to the Study

Nigeria is a country with a federal system of government where there is constitutional division of powers among the levels of government, the central, state and local governments. Local government, the third tier of government in the country is often referred to as the government at the grassroots level, and development would not be meaningful if it does not affect the rural dwellers. It is as a result of this that local government was created to ensure effective and efficient service delivery to the people at the grassroots level.

Local government in many countries stems from the need to facilitate development at the grassroots. The importance of local government among others is a function of its ability to generate sense of belongingness, safety and satisfaction among its populace (Adebayo 2009).

In Nigeria socio–political context, with multiplicity of culture, diversity of languages and differentiated needs and means, the importance of local government in ensuring unity and preserving peculiar diversities cannot be underestimated. In spite of the relevance of local government, there are some problems that have faced it in the performance of its functions especially in areas of service delivery at the grassroots.

Since a large percentage of the populations are mostly found at the grass root level, the development of rural areas cannot be over-emphasized. In Nigeria, past centralized development efforts embarked upon had resulted into failure to benefit the rural people, yet these people cannot be neglected for its enormity. For instance, in Nigeria, the population of people residing in rural areas in few selected states are : Rivers 86.16%, Anambra 80:85%, Bauchi 76:8%, Oyo 37:84% , Ondo 25.8%, Kano 89:6%, Sokoto 38:7% Kwara 52.0%, Plateau 69:0%, Ogun 68:3%and Gongola 71:5% (Olojede,1991). It has therefore been realized that rural development must constitute a major part of a development strategy if a large segment of those in greatest need are to benefit since most programmes embarked upon by the central and state governments have failed in this areas; then local government becomes the next agent to fall on for development. Thus, development of rural areas impacts positively on per capita income and food production. Development of the grass root has been the concern of every responsible and responsive government.

Yusuf (1999) states that rural development is the outcome of a series of quantitative and qualitative changes occurring among a given rural population and whose converging effects indicate, in time, a rise in the standard of living and favourable changes in the way of life of the people concerned. In terms of level of economic development, quality of life, access to opportunities, facilities and amenities, standard of living and general viability, the gap between the urban and rural areas in Nigeria is very wide. The rural areas are grossly neglected as far as development projects and infrastructure are concerned.

The challenges and prospects of rural development in Nigerian have been of great concern to the different tiers of government due to the rate of rural-urban migration. Onibokukun (2017) sees rural development to be faced with the paradox that the production oriented rural economy relies heavily on non-productive people who are all ill-equipped with outdated tools, technical information, scientific and cultural training and whose traditional roles and access to resources pose problems for their effective incorporation into modern economics systems. The consumption oriented urban economy is flooded with people many of who are either unemployed or unemployable, or marginally employed or underemployed in the urban centres where they choose to live. As a result of this mass exodus, the rural areas have become qualitatively depopulated and are progressively less attractive for social and economic investments while the urban areas are becoming physically congested, socially unhealthy and generally uneconomic to maintain (Onibokukun, 2017)

Inspite of the huge resources committed to rural development in Nigeria, rural development still remains a mirage because the local government authorities who are saddled with the responsibilities have not been able to perform up to expectation. The expectation was that the third tier of government would act as a catalyst to rapid and sustained development at the grassroots level. Yet, the hope for rapid and sustained development has been a mirage as successive Areas have grossly underperformed in almost all the areas of their mandate. Apart from the palpable mismanagement and misapplication of funds currently witnessed in most local governments in the country, the resources available which otherwise should be used for development programmes at the grass –roots are being used to service bloated elected officials and unproductive bureaucracies (Obasanjo, 2003).

It is the responsibility of every government to provide economic political, social, culture and general welfare of its citizens. In other to meet up to these challenges, Government should provide infrastructural development and this will lead to efficient economic growth. Oteh,(2010) asserts that infrastructure is the physical assets and services which are fundamental to growth and development of an economy. Furthermore, this is the reason why infrastructure is considered a facilitator of growth and development process.

Akpan & Nnanseh (2013) summarized that infrastructure is referred to as the oil in the wheel of progress of a nation's economy. This means that no government can talk of growth and development without making a good impact on the provision of infrastructural projects. Infrastructural projects include the following: construction of bridges, road networks, hospitals facilities, building of schools projects, construction of markets, provision of electricity supply, pipe borne water supply etc. Therefore, revenue generation is said to be a corner stone for infrastructural development in today globalized world Udu & Nkanor (2016).

However, it is one thing to place much emphasis on the development of infrastructure and another thing is to generate adequate revenue to finance the infrastructure Akpan and Nnanseh (2013). Due to high cost of infrastructure, Local Government needs a large amount of revenue to plan and execute infrastructural development at the rural level. There are two forms of revenue accrued to the local government, the externally generated and internally generated revenue (IGR). Internally generated revenue (IGR) is one source which every state is expected to fully exploit to complement the other. Commenting on the importance of IGR on infrastructural financing, former Nigerian, President –Dr Goodluck Ebele Asikiwe Johnathan in his speech during the 1st International Tax Conference held in Abuja on 27th October, 2008 said that:

> There is no better time but now for Nigeria to put the issue of diversification of revenue away from oil on the front burner…for a nation to carry out basic functions of government, pursue and implement her development programmes like our "vision 202020"…it requires a stable, predictable and sustainable sources of revenue. This leaves us with a very limited choice other than to subscribe to international best practices and make 'IGR' (taxation) the primary source of revenue of government…this is crucial in view of the fact that the so called diversification from dependence on oil as the principal source of revenue is applicable to the three tiers of government as State and LGAs should henceforth depend less on handouts from FAAC and intensify their IGR drive.

Akpo (2009) further highlighted the importance of using IGR to fund infrastructures. According to the author, IGR does not develop hyper-inflation, it is free and does not carry any burden of repayment and interest like domestic borrowing and loan;

through tax, IGR serves as the nerve centre of the social contract, it makes government more responsible and more responsive to the needs of the people, it serves as a tool for economic development, it is an important consideration in the planning of savings and investment and a powerful fiscal weapon to plan and direct the economy. IGR also serves as a tool for social engineering, it goes a long way to keep the society moving, because as government gets more revenue and commission more projects, more money is put in circulation, more employment opportunities arise and more business opportunities are created which impact positively on generality of the society. And above all it serves as tool for infrastructural development.

The federal allocation (externally generated revenue) due to the local government is remitted through a joint account system with the state government. The State/Local Government Joint Account System as a financial instrument in Nigeria first came into operation through the 1979 constitution, though was abolished in 1989 by the then Military Head of State – General Ibrahim Badamosi Babangida because of wrong implementation of the system by state government. On restoration of democracy and civil rule in Nigeria in 1999, the State/ Local Government Joint Account System found its way back to the constitution. The creation of this special account by the constitution was borne out of the need to enhance rapid grassroots development through prompt provision of adequate social services and ensuring effective supervision of the distribution and allocation of revenue to local government from the federation account.

The constitution stipulated the establishment of the special state – local joint account in a bid to entrust the state with powers to distribute revenue due to local government from federation account and their own (states) 10% internally generated revenue so as to ensure effective supervision of the spending of the funds towards service delivery. The intention of this account is rightly expended on the implementation of the statutory responsibilities of the local government. Local government as the closest government to the grassroots people is entrusted with varied responsibilities to ensure that there is adequate service-delivery to the local populace.

Based on the responsibilities entrusted on the local government system, section 7, subsection 1 of the 1999 constitution of Nigeria stipulates that “the system of local government by democratically Local Government Areas is under this constitution guaranteed, and accordingly the Government of every state shall, subject to section 8 of the constitution ensure their existence under a law which provides for the establishment, structure, composition, and finance of such Areas”. Section 7 (6B) makes provision for statutory allocation of revenue to the Local Government Areas in a State from the Federation Account. Also, section 160, sub- section 6 establishes the State Joint Local Government Account System “into which shall be paid all Allocations to the Local Government Areas of the State from Federal on Account and revenue from the state grant. Furthermore, section 162; subsection 7 states that “Each state shall pay to Local Government Areas of a States that “the amount standing to the credit of Local Government Areas of a state shall be distributed among the Local Government Areas of that state on such terms and in such manner as may be prescribed by the House of Assembly of the State”. All these constitutional provisions in the 1999 constitution of Nigeria were to ensure that there is smooth local administration and effective service-delivery at the local level. This is because Local Government is the closest government to the rural people and needs to attend to the needs of the grassroots people.

However, it is questioned if Local Government Areas in Nigeria are living up to expectations. One of the factors that could affect their ability of living up to expectation is lack of sufficient fund. Finance is the life-wire of any organization and it is only when a local government is financially viable that it will be able to achieve her statutory responsibilities. Most Local Government Areas in Nigeria are not financially viable because of their inability to raise internally generated revenue (IGR) that will be sufficient for their lip-keep. This accounts for the reason why most of them depend entirely on federation allocation even for payment of their staff. The lack of adequate finance for local government Areas to carry out their statutory responsibilities has painted ugly picture of the system and that is the major reason why many Nigerians are clamoring for scraping of the system.

The central government having seen all the problems that bedevil local government administration in Nigeria, especially in her bid to achieve the statutory responsibilities, created joint account system to enable the state to supervise the spending of local governments in Nigeria. This was to ensure that their share in the federation account is prudently managed. Tonwe (2014) asserted that constitutional provisions and efforts were anticipated to bring a reasonable proportion of national and state governments’ revenue to the treasury of local governments to help them in provision of essential services to the rural people.

It is most painful that this good intention was thwarted by state governments through diversions and delay in the release of Areas’ allocation from joint account, illegal deductions and undue engagement of local government into “partnership projects” just to milk them dry.

Therefore, the Local Government should try to find a way of boosting up the internally generated revenue in other to carry out their developmental responsibilities. Akpo (2009) confirmed some importance of using internally generated revenue funds in infrastructural development to include the following:- internally generated revenue does not develop hyper inflation, it has no burden of repayment of interest like domestic borrowing and loan, it serves as a nerve center of the social contracts, makes government more responsible and more responsive to the needs of the people, serve as a tool for economic development, helps in planning of savings investment and a powerful fiscal weapon to plan and direct the economy, it serve as a tool for social engineering by providing smooth running of the society

. This is because as government gets more and commission more projects, more money is put into circulation, creating more employment and business opportunities that impact positively on the entire social economic growth. Finally, internal generated revenue serves as a tool for infrastructural development. Without adequate revenue, Local Governments cannot afford to meet up its expenditures. Due to the importance of internally generated revenue to nation building, more research works and contributions are required in other to facilitate the economic growth of our nation. Hence the aim of this work is to study the 'Effect of Internally Generated Revenue on Infrastructural Development in Anambra state Local Government Areas.

Research Questions

The following research questions guided the study:

1. What is the Impact of the Revenue Generation on Health Care Service Infrastructure in Anambra state local government areas?
2. What is the Role of remittance of Revenue Generation on the maintenance of Primary School Educational facility in Anambra state local government areas?
3. What is the effect of management of Revenue Generation on water resources infrastructure in Anambra state local government areas?
4. What is the effect of state government control of local government sources of Revenue Generation on Rural Electrification in Anambra state local government areas?

Revenue Generation and maintenance of Primary School Educational Facility

One of the major problems to revenue generation is that, most people in the informal sector that have businesses or trade don't want to pay taxes and their income cannot be traced by the government due to lack of financial records. Without financial records the government is unable to ascertain their tax liability and this reduces the amount of revenue the state is able to generate. According to Transparency International (2017), Nigeria was ranked the 148 least corrupt countries in the world out of 195 countries. Furthermore high level of corruption will greatly affect the amount of revenue generated in a state; if the government workers are corrupt the records in the books will not match the actual receipt of revenue generated by the state. High level of corruption also means that tax administrators will be inefficient when doing their work due to bribery. The level of corruption in a system corresponds with the level of internal control system, due to corruption the internal control system of government offices will be weakened therefore affecting the amount of revenue generated.

The 1999 Constitution of the Federal Republic of Nigeria clearly notes that the collection of personal income tax, capital gains tax and stamps duties which are federal taxes which can also be collected at the state level where a law of the National Assembly has been enacted. In addition beyond the provision in the constitution which specifics charges that can be charged by the local governments, the constitution also provides that the State House of Assembly can enact such laws as may be necessary and are not in conflict with the constitution for the peace, order and good government of the state. These general provisions give scope to the state to enact laws (for both state and local governments) that would ensure good governance beyond those taxes and revenue sources that are enshrined in the constitution.

As a result states and local governments have taken advantage of this provision in the constitution and the enactment of the taxes and levies (Approved list for collection) Act of 1998 as amended (FIRS Establishment Act, 2007), to have several sources of revenue within the state. For clarity and to avoid misinterpretation, state governments need to codify all taxes, levies and users charges chargeable in the state and local governments. To this end, there is the need to further refine this law to be in line with the constitution and to ensure a clearer definition of tax, levy and user charges. Apart from revenue for development, taxation strengthens governance in a way: since it flows from citizens pocket, the payment compels citizens to ask questions and show interest in how those entrusted with the management of our common wealth, discharge such responsibilities. The following issues then need to be considered in enhancing internal revenue generation:

1. Accountability for Revenue Generated: Improved information and statistics of all revenue generated at all levels is required for improved decision making. To date, a holistic picture of such statistics is not readily available in a complete and on a timely basis.

2) Automation and Information Sharing: Automation is critical for an effective tax administration. It will help eliminate wastage and tremendously improve efficiency, transparency and accountability. With automation, information sharing and collaboration among tax jurisdictions becomes easier. Such automation should link tax authorities to various data bases that enable the assessment of income to be handled in a more effective manner. These include land registries, banking systems, vehicle registration systems, etc.

3) Capacity Building: Each tax authority should have a robust training programme driven by clear nationwide standards that are set in a manner that will ensure focus on the needed competencies for effective and efficient performance and based on proper training needs analysis. Recruitment policies and practices should also be based on needed skills, knowledge and experience. Capacity building should emphasize what it takes to ensure proper and effective administration of the tax and related laws. Existing laws that abhor the use of tax consultants who take over the responsibilities of the revenue officers should be retained to encourage

renewed focus on building the tax institution and having a core of well trained staff within the institution, (Kiabel & Nwokah, 2009).

4) Taxpayer Education and Creating Friendly Service Oriented Environment: The taxpaying public needs to be given proper and adequate sensitization on a sustainable base to let them know their rights, duties and obligations under the relevant tax laws. The tax authorities should also strive to create a friendly tax environment without creating confusion to the tax payer. The more tax authorities and government work together, the better for the revenues that can be generated from such collaboration, (Ayegba, 2013).

5) Tackling the Underground Economy: The underground economy, otherwise known as the informal sector is made up of businesses which are not only intractable but also intentionally outside the tax net. While this is a global phenomenon it is more pronounced in the developing world. In Nigeria it is a serious threat to the integrity of the entire tax system. All hands must be on deck to work together to effectively tax this sector. For individual tax payers, apart from those in regular paid employment, the problem of tracking tax payers outside the tax net is even more challenging especially with certain communities where the house numbering system is a major challenge and the national identification system is still ineffective. The underground economy includes individuals, registered businesses and corporate bodies generating billions of naira in business transactions in: petty businesses such as dress making, car wash, mechanic workshops, hair dressing, rentals, barbing salons, taxi business (registered and unregistered), cargo handling, drug dealing, money laundering, smuggling, prostitution, etc. The underground economy also includes a situation where tax payers are reporting to the relevant tax authority but do not report on all items they should be reporting on, (Ibrahim, 2010). Collaborations amongst all tiers of government and with the leadership of vocational bodies, trade associations and community leaders will greatly assist this process.

6) Use of Tax Revenue: Judicious and transparent use of tax revenue, through visible projects, should be encouraged at all tiers of government. The culture of demanding accountability from the executive arm of government through media briefs and town hall meetings should be developed and sustained and would help build a culture of voluntary tax compliance.

7) Delineation between Tax and User Charges: We should increasingly differentiate between tax –a compulsory levy and user charge –which is tied to recovering costs from services provided to users.

Both provide sources of internally generated revenue but with separate manner of application and use at all tiers of government. This way issue of multiple taxation could be reduced and combined with improved tax payer education, tax payers can relate payments to services rendered.

8) Wealth Creation and Equitable Income Distribution as a Panacea to Multiple Taxation:

For years, the Joint Tax Board has issued communiqués educating the public on the laws abhorring multiple taxation and the need for the individual tax payer to understand his rights and responsibilities.

However, all these haven't worked and a deeper understanding of the problem suggests that it is much more than a taxation issue but more of a source of income for individuals who believe that they have no other means of creating wealth (Tapang, 2012). There is also the need for equitable distribution of income at both the government and individual level to give to each, their due and to reduce the gap between the rich and the poor. Increasingly, creating wealth and a growing economy beneficial to all the residents and citizenry would not only assist in curbing multiple taxation, it will also assist in growing the tax base. In addition, improved support for and enforcement of tax laws should also assist in this regard.

Poor collection mechanism is another challenge which hinders the local government from generating adequate revenue. Sometimes huge amount of money are spent in collecting very meager amount of money, Ananti (2020). This is why Ojukwu, Okeke and Obiora (2014) noted that in the local government system, that expenditure to be incurred by the local government in their bid to generate revenue from a particular source often a times is higher than the actual revenue to be generated. Also majority of these rural dwellers are poor farmers who engage only in subsistence farming who grows crops only for their family consumptions and not for commercial purposes

Western education came into the Nigeria territory through the European missionaries, in 1840s (Amaele, 2003). These various missionaries were responsible for the funding of these schools through donations and offerings. Between 1842 and 1872, primary education is being purely funded through charity. Subsequent to 1872 public interest in the funding of primary education came in gradually, upon the intervention of colonial government in assisting the Christian Missionary Society (CMS), Roman Catholic Mission and Wesleyan Methodist with the grants of thirty pounds being the three leading missions in the territory of Nigeria. This was later increased to three hundred pounds annually in 1874 and six hundred pounds in 1876 (Fafunwa, 1974).

Osokoya (1995) also affirmed that starting from 1882 the interest of colonial government in education began to increase, even beyond funding but, also in policies, which led to various education ordinances in 1882, 1887, 1916 and 1926. The period of 1901 to 1952 witnessed more of educational financing by the missionaries and voluntary agencies than the colonial government (Adesina 1977). Although the colonial administration expended various fund on education in the southern province, but much fund was released by the voluntary agencies. In the Northern Province, due to poor parental socio-economic background and attachment to Islamic culture which negate the western education, free school fees were extended to some pupils in the elementary schools. It took the innovation and diplomacy of Lord Lugard and others to inculcate the northerner to secular education programme.

Therefore, the education was jointly controlled and funded by both the colonial government and the emir at this period (Osokoya 2015). The Macpherson Constitution of 1951 empowered the three regions in Nigeria i.e. the Northern, Eastern and

Western region to make laws on education within their jurisdiction. In 1955, the western region launched free and compulsory primary education while the eastern region launched their own free primary education in 1957. Prior to and after independence, funding of primary education became a regional affair. It is pertinent to state that primary education in Nigeria has witnessed some structural changes. Asodike (2010) asserted that between the years 1926-1930 the duration of primary education was eight years and six years between 1930 and 1947. The 1951 primary education was split into two i.e junior and senior with eight years duration, four years of junior class (Infant 1, & 11; Standard 1 &11) and four years of senior class (standard 111 & 1V). With the attainment of Nigeria independence in 1960, primary education became regional affairs with Eastern region adopted seven years, the Northern region also had seven with classification, four years of junior and three years of senior class, while the Western region opted for six year. The Federal Capital Territory then (Lagos) was not left out in these structural changes with adoption of eight years duration for primary education.

The clamor for government to take-over the schools from the missionaries and voluntary agencies got increasing day by day after independent so as to be able to revert the old system and to tailor it to meet the needs of the new nation. Adesina (2017) stated that: "absolute take-over of schools would improve their curriculum, teacher quality and centralized provision of instructional resources, minimize inequalities and provide a dynamic center of leadership for educational innovation". The increment in these clamors, led to the government take-over of the schools both primary and secondary schools immediately after the civil war in 1970. In 1974, the military head of state, General Yakubu Gowon declared his interest in free primary education, but this was ousted by coup-d'état in 1975. His successor Late General Muritala Mohammed, also tried to make this idea a reality but was killed in a coup-d'état of 1976.

General Olusegun Obasanjo who succeeded Muritala Mohammed transformed the ideas to action in 1976. Afterward, primary education became free and compulsory in principle nationwide. Amaele (2006) stressed that, "history of universal free primary education in Nigeria has witnessed a lot of expansion and numerical growth of schools at the primary level, the quality has always been an issue of concern". There seem not be a balance between increase and adequate funding to make for the desired quality.

Universal Primary Education (UPE) scheme was introduced in 1976 with six year of primary education, while Universal Basic Education (UBE) was equally introduced in 1999 and maintained the six years of primary education introduced by the UPE. These steps are being pursued because of the major roles of primary education in the development process of any nation. The UPE scheme radically expanded government involvement in primary education especially in the areas finance and administration. The military Government of Obasanjo in 1976 took over the management of primary schools while the administration and funding was transferred to the state and Local Governments in 1979. As a result, different management and funding arrangements were made by different states during this period. With the inception of the second republic in 1979, the Federal government withdrew its direct subsidy for primary education and transferred the responsibility to local governments which led to another policy summersault across the states of the federation which was later corrected by Babangida led military administration in 1986, by making direct grants to local government for primary education in their various jurisdiction. Presently, the fear of transferring the responsibility of primary education to local government pervaded the position of Nigeria Union of Teachers (NUT) on granting some additional autonomy agitating for local government in Nigeria. This fear is condensed to the fact that local government might not be financially viable to take care of all responsibilities in the confines of primary education, including teacher's salary and other allowances.

Another innovation of Babangida military administration in primary education was the establishment of the National Primary Education Commission (NPEC) in 1988 to manage the affair of primary education. It was later scrapped in 1991, and with these, Local Government continued to enjoy their dominance on primary education. In August, 1993, NPEC was re-established at the national level, with the composition of State Primary Education Board
(SPEB) at the state level and Local Government Education Authority (LGEA) at the local government levels, and they were once again in control of primary education in Nigeria. The
LGEA was in charge of day-to-day administration of primary schools in its area of jurisdiction, while, the SPEB was to oversee the activities of LGEAs in their various state. The NPEC was to coordinate SPEBs in all the states of the Federation.

With the inception of fourth republic in 1999, the federal government introduced Universal Basic Education (UBE) to replace the existing Universal Primary Education (UPE). Though, they are similar in many indications, but in addition it also accommodated children from primary school through junior secondary school. Responsibilities are assigned to all three tiers of government i.e. federal, state and local government. The Universal Basic Education Commission (UBEC) at the national, the creation of State Universal Basic Education Board (SUBEB) at the state level and LGEA at the local government level, retained their nomenclature and their functions.

Education is expansively considered and accepted as the path to economic prosperity in the world over. Kalusi (2001) also argued that any nation that failed to provide good education for its populace should not expect any rapid growth in their social and economic development, because sound and relevant education is the bedrock for any concrete development. Egberibin (2014) described education as a social service that provide template for development of manpower and enhancing the needed knowledge for economic and social development of a nation. Adesina (2011) saw education as a means of regulating the attitudes, wants, emotions and actions of a person by inculcating the necessary knowledge and understanding into that person.

So also, Agbo (2007) opined that education is a human right that should be accorded to all human beings solely by reason of being human. Universal Declaration of Human Rights (1948), the International Covenant on Economic, Social and Cultural Rights (1966), the African Charter on Human and Peoples‟ Rights (1981) and the Child Rights Act also described education as a fundamental human right for any citizens especially the Primary education. Jaiyeoba (2007) perceived education as a priority sector in every well-meaning society.

Education is majorly divided into three levels, globally as well as in Nigeria: the primary; secondary; and the tertiary education. The primary education serves as the foundational level of all other education by providing the basic knowledge and preparatory ground for further education. National Policy on Education (2004) described primary education as the education given to children between age 6 years to 11 plus." Primary school remained the first institution apart from home that introduces socialization and formal education to the children (Asodike,

2008). In other words, primary school education still remains the bedrock which other level of education lies on. Primary education is very vital and fundamental to all types of education any person can receive in life (Alaba, 2010).

The National Policy on Education (FRN 2013) also established the six cardinal objectives of the Primary education in Nigeria which include;

1. "Inculcate permanent literacy numeracy and the ability to communicate effectively
2. Lay a sound basis for scientific, critical and reflective thinking
3. Promote patriotism, fairness, understanding and national unity
4. Install social, moral norms and values in the child
5. Develop in the child the ability to adapt to the changing environment
6. Provide opportunities for the child to develop life manipulative skills that will enable the child function effectively in the society within the limits of the child's capability".

Famade (2014) was of the opinion that the cardinal intentions of primary education are expected to produce two categories of Nigerians. The first are those who would contribute directly to the social, economy and political development of the nation through the acquiring the needed mentality, morality, and spirituality. The other categories are those who would be admitted to further in their post-primary education. The strength of basic education is folded with sole objectives of inculcating in young people the needed tools for inquiring, investigating, understanding and concluding events around them (Asodike & Ikpitibo, 2014).

It is also pertinent to state that the three levels of education in Nigeria play a significant role in the socio-economic and political development of the nation. The tertiary and secondary educations are more peculiar to the State and Federal Governments while the local government participates with other tiers of governments in Primary education, especially with state government. Famade (2014) observes that Local governments in Nigeria are involved in funding education at the primary school level. Primary education as a foundational level of education needs to be well funded, controlled and managed (Olaniyan & Obadara, 2008). Investment in primary or basic education is a means to foster gender equality and sustained economic growth and reduce poverty (UNDP, 2005).

Each local government council in the federation contributes a huge percentage of the funding of primary schools in their areas of jurisdiction (Egberibin, 2014). It is estimated that more than 80% of the funds for primary education in Nigeria came from the local government's allocation derived from the federation accounts. The federal government provides about 2% percentage from consolidated funds, while the state government's contributions appeared to have around 10-23%, (World Bank, 2003). The deduction from statutory allocation of local government to State Universal Basic Education Board (SUBEB) account are majorly used for the payment of primary school teachers' salaries, while the state governments take responsibility for salaries of secondary schools. In other words, local government is responsible for the payment of primary school teacher salaries (Olaniyan & Obadara, 2008).

They perform these functions under the supervision and coordination of SUBEB in their various states. National Policy on Education (FRN 2004) also welcomes the contribution of voluntary agencies, communities, and private individuals in the establishment and management of primary schools alongside those provided by the state and local governments. Local governments also support SUBEB in renovation of classrooms and provision instructional materials most of the time.

It is pertinent to state that Local Government Education Authorities came into existence through the military, decree 3 of 1991 to manage and fund primary education in their areas of jurisdiction. (Nwosu, 2005). They are responsible for the day to day administration of primary school education in their areas of jurisdiction. Ogbonnaya (2010) also affirms that, they are responsible for the employment of teaching and non teaching staff on grade levels 0-06, payment of salaries of both teaching and non-teaching staff, distribution of school equipment, furniture, registers, dairies, chalk, and dusters among others to primary schools. They are also responsible for deployment, promotion and transfer of teaching and nonteaching staff, handle disciplinary problems of staff of primary schools within their areas of jurisdiction.

This decree 3 of 1991, authorized every local governments through its Education Authorities to manage and fund primary education particularly in regards to recruitment of teachers and non-teaching staff on grade level 01-06 into the teaching service in their areas of jurisdiction as well as payment of their salaries and allowances (Nwosu, 2005).

The Local Government Education Authorities (LGEAs) perform some responsibilities under the directive of State Universal Basic Education Board (SUBEB) which include: payment of salaries, acquisition and distribution of instructional materials, payment of allowances to both teaching and non-teaching staff, preparation of annual estimates and monthly returns, maintenance of school buildings and promoting and encouraging community participation in its area of jurisdiction (SUBEB 2005). Local government also assists LGEA with funds according to local priorities, being the closest government to the populace. NPE (2008), also believed that LGEAs are expected to oversee basic education on behalf of local government council, although they are under the administrative control of SUBEB. The relationship between the Local Government Council and LGEA imitate that of SUBEB and Local Government Council (ESSPIN, 2009). The LGEA manages schools and teachers in their jurisdictions, and Local Government Council assists with funds according to the needs of the populace at the grassroots level.

Local governments in Nigeria have their mandatory functions and concurrent functions with other tiers of government particularly with the state government, in the areas of primary education. It was also established that all the three tiers of government in Nigeria including the local government have the responsibilities in primary education. Though, local and state governments are more responsible for primary education and at the same time, still received some 2% of consolidated funds support from the federal government. At the same time, in ascertain the differences between state and local government projects especially in primary education was evident in the areas of financing and inscription on the such project (Odewale, 2018).

Local government has contributed immensely to the functioning of primary education, both in mandatory and concurrent capacities with the state government. The challenge here is that state government had hijacked the primary education from the local government with the instrumentality of UBEC, SUBEB, and LGEA, which are more accountable to the state government, but in the real sense of it local government accommodate the major expenses which include the salaries, allowances and benefits, pension, etc in more of concurrent functions with the state government on platform and template of SUBEB and LGEA (Odewale, 2018). This is also in tandem with the assertion of World Bank (2003) which stated that it is estimated that more than 80% of the funds of primary education in Nigeria came from local governments allocation derived from federation accounts. This is also in confirmation of Olaniyan and Obadara (2008) that the deductions from local government allocation, which is channeled to SUBEB account, are used for primary school teachers' salaries, pensions, training and other expenses.

Egberibin (2014) further affirmed this revelation by saying that each local government council in the federation contributes a huge percentage of the funding of primary schools in their areas of jurisdiction. More so, another plight encounter by local government in the area of primary education delivery, were not farfetched from not accord them the necessary accolade. This was evident in the area of improper or inadequate inscriptions or description of such projects, for instance the classrooms built by local government (through the executive or legislature constituency project), state government (through executive or legislature constituency project) or SUBEB are bound to be clearly inscribed so as know the provider of such project. These kinds of projects could be seen in virtually all the schools across the country (Odewale, 2018). Another fear expressed by the primary school teachers across the federation over the years through the Nigeria Union of Teachers (NUT) is the viability of local government to cater for primary school teachers' salaries talk-less of being-charge of the totality of primary education in the country

Remittance of Revenue Generation and Provision of Health Care Service Infrastructure

It is one thing to generate revenue by the revenue collectors and another thing is remitting those revenues generated to the treasury. According to 1991 revised financial memoranda for local governments, a revenue officer is required to pay all Local Government monies he has collected into the treasury or if so authorized in writing by the Treasurer, into the nearest branch of the Local Government's banker at intervals prescribed by the Finance and General Purposes Committee or immediately when the maximum sum prescribe by the FGPC is held by him. Payments direct to the treasury cashier must be made by the revenue collector himself or an accredited literate representative, so that the receipt issued by the cashier may be signed by the payer. Before making payment to the treasury at the interval prescribed under financial memorandum 6.3.the revenue collector's cash book shall insert such totals in a revenue collectors summary book (Form LGT 16) recording the under mentioned information: date; type of revenue; number of receipts issued since last payment (first last receipts to be quoted for each type of revenue); total amount for each type of revenue; grand total of all revenue. When making payments to the treasury or presenting to the treasury a paying-in-slip in respect of cash paid direct to a bank, the revenue collector shall produce all receipt books, his revenue collector's cash book and revenue collector summary cash book.

According to 1991 revised financial memoranda for local governments, The treasury cashier shall then; check the cash or pay-in-slip handed over by the revenue collector against; the records so produced, when the cash or pay-in-slip has been reconciled with the records, date, and stamp and sign the duplicate or counterfoil of the last receipt issued in each receipt book, prepare a treasury summary receipt on Form LGT 18, the original of which will be posted on the appropriate page of the revenue collector's summary cash book.

The revenue collector shall record all collections made by him in a revenue collector's cash book (Form LGT 15B). The revenue collector's book shall: be kept in original and duplicate; be entered in indelible ink/pen, using double sided carbon to make the duplicate when paying cash to the treasury, or presenting to the treasury pay-in slip in respect of cash paid to a bank, a revenue collector's cash book ruled and cash after the last entry to the cashier. In the case of revenue collector who is paying in more than one type of revenue he shall also hand to the cashier, a completed revenue classification slip on form LGT 19.

The cashier in the treasury receiving a remittance from a revenue collector shall: in the case of a direct payment, count the cash and check that it agrees with the amount shown to be paid in according to the revenue collector's cash book; or where a bank teller's slip is presented, check that the amount shown on it agrees with the amount shown to be paid in accordance with the revenue collector's cash book, and that the numbers of the receipts issued have been entered as required by financial memorandum 6.3(b)(ii); Immediately issue a treasury receipt (Form LGT 17) for the amount paid in and hand the original to the revenue collector; where relevant, check the revenue classification slip (Form LGT 19), detach and retain the original pages of the revenue collector's cash book and where relevant, paste a copy of the revenue classification slip to his copy of the receipt. The following additional procedures shall be followed: the original pages from the revenue collector's cash book, detached in the treasury, shall be filled for audit and record purposes. A separate file shall be opened in respect for each revenue collector; the revenue collector shall paste the original copy of the treasury receipt issued by the cashier in his revenue collector's book.

The forms shown in Financial Memorandum 6 (11) shall be used as follows: the departmental receipt on form LGT 19 A will be issued by revenue collectors for all payments made to them by members of the public, except when specific or fixed fee receipts are available for the particular type of revenue, form LGT 19A must be prepared in duplicate, the original being handed to the payer and the duplicate retained in the receipt book, the treasury receipt on form LGT 17 must be prepared in triplicate, the original being handed to the prayer, the duplicate detached as the treasury receipt voucher and the third copy retained in the receipt book. Where appropriate, a treasury summary receipt prepared in triplicate on form LGT 18 shall be issued for payment made by a revenue collector to the treasury, the original being handed to the revenue collector, the duplicate detached as the treasury receipt voucher and the third copy retained in the receipt book. However, the treasury will not issue form LGT 18 where the revenue collector himself has already issued a departmental summary receipt to another revenue collector, in such cases the revenue collector will be issued with a treasury receipt on form 17 and the duplicate copy of the departmental summary receipt issued by him will be attached to the treasury's receipt voucher (the duplicate copy of the treasury receipt), where appropriate, when payments are made by one revenue collector to another, for example, market or slaughter slab fees collected by a receiving revenue collector shall issue a departmental summary receipt in triplicate. The top copy shall be handed to the revenue collector making the payment, the duplicate to the local government cashier when the receiving revenue collector is paying the money to the treasury and the third copy retained in the receipt book; fixed fee printed receipts shall be used for market or motor park fees or other revenues of fixed amount accruing to the local government. A fixed fee receipt shall be dated when issued and the revenue collector must properly account for the numbers of all fixed fee receipts which he issued, tax receipts, of various types, shall be issued solely for tax and rate revenues on the basis of the procedures set out in the 2009 Financial Memoranda and where authorized to do so by the executive committee, a local government may issue machine printed receipts for a specific types of revenues

The concept of PHC was formulated by the134 countries that met at the Alma Ata conference in Russia on 12th September 1978, organized under the auspices of the World Health Organization (WHO) and the United Nations Children's Fund (UNICEF). According to W.H.O. Primary Health Care means essential health care based on practical, scientifically, sound and socially acceptable methods and technology, made universally accessible to individuals and families in the community through their full participation and at a cost which the country can afford to maintain at every stage of their development in the spirit of self reliance and self determination. Primary Health Care forms an integral part of the Nigerian social and economic development. It is the first level contact of the individual and community in the national health system, thus bringing health care as close as possible to where people live and work and contributes the first element of a continuing health care process (Akinsola, 2013).

State Control of Local Government Revenue Generated Sources and Rural Electrification Infrastructure

The constitution that created the local government assigned to it sources of fund for the accomplishment of its responsibilities. Constitutionally, these are the sources of revenue available for the local government: Rate, radio/television license fees, Bicycles, Truck, Canoes, wheel barrow and cap licensing fees, Fees/charges for use of cemeteries and burial ground, Fees/charges for us slaughter house, slaughter slabs, markets and motor parks, Fees/charges for registration of birth, death and marriages, Property and tenement rates, Fees/charges for shops, kiosks, restaurant, bakeries and laundries (FGN, 1999)

The state government recently took over some of these sources of revenue to the detriment of the local government. Specifically, the state government took over fees and charges for maekets and motor parks which are majour sources of revenue for the local government. This state control of the majour source of revenue leaves the local government with a very lean resource base which in turn affects the general revenue drive of the local governments.

According to Ananti (2020) The state governments have taken over all the revenue windows of the local government systems in Nigeria as provided by the constitution. It is sad to note however that the 1999 constitution of Nigeria created some confusion in relation to governance at the local government level. Section 7 (6b) of the constitution states that the house of assembly of a state shall make for statutory allocation of public revenue to the local councils within the state. Also the section 162(b) provided for the establishment of a joint account between the state and the local government. With this, the state governors capitalized on this and took over all the revenue windows of the local government. Today, state governments collect taxes from major markets in their states and motor parks leaving the local government with ones in the rural areas. Also the state governors usually take over counterpart fund due to the local government and engage in all manner of illegality committed through over deduction of primary school teachers' salary, spurious state/local government joint account, non-payment of pensioners and non utilization of training fund despite deducting these monies. All these illegal dealings are possible through the appointment of caretaker committees or transition committee to manage the affairs of the local government, a practice where the state governors normally appoints their cronies as managers of the local governments. With all these therefore, the local government system in Nigeria is seen as an appendage of the state government.

Since its inception in 1981, the key objective of the Nigerian Rural Electrification Programme (NREP) has been to increase electricity access in rural areas of the country. The NREP was initiated by the then Federal Ministry of Mines, Power and Steel (FMPS) and it was being executed by the then national utility (NEPA) on behalf of government. Its strategy has been to extend the national grid to provide electricity to Local Government Headquarters. While this has resulted in greater access to electricity by Local Governments and fortunate consumers in the immediate vicinity, rural households have not seen much improvement in the availability of services. In fact, today, it is estimated that only about 26% of rural households have access to electricity, no significant difference compared to when the NREP commenced in 1981. The growth in demand for electricity has outpaced supply and population growth has driven the rate of new household formation higher than the rate of new connections. As a result rural households still rely on fuel-wood and other expensive, unhealthy and unsustainable sources of energy. In recognition of that, the Federal Government of Nigeria has planned a renewed effort to increase rural electrification (RE), which has been identified as a priority for the growth and development of the nation. Reliable and affordable electricity supply will enable rural households to devote less of their time and income to procuring energy supply, in favour of more productive uses. Improvements in access to electricity in rural areas can have a significant impact on the quality of health services, education, and access to information and communication technology. Over time, rural areas can develop their productive capacity in agriculture, agro-processing, manufacturing, light to heavy industry, and services.

For all of these reasons, rural electrification is critical to the socio-economic development of rural areas of Nigeria and the nation as a whole. Rural electrification is one of the prominent infrastructural facilities needed for the development and renovation of rural communities in sub-Saharan Africa. It is a serious and significant transformer of the physical and economic settings of a rural community. But the poor quality and deficiency of electricity in remote areas has severely increased poverty rate, human health, decrease peoples welfare, agricultural productivity, industrial, commercial activities and recreational economy of the rural populace at large. Apart from that, REMAINS a central necessity without which rural transformation is incomplete, impossible and cannot be realized (.Ubani, 2019)

Outside the factual contents of electricity, the impacts encompass all that surround rural economic growth and stimulation of healthy living, poverty reduction, employment and income improvement of rural populace standard of living etc.

However, the benefits or impacts has also witnessed unprecedented increase in the past three decades with high level of economic development, physical and social benefits that have created immense transformation and upgraded the rural communities through the boom of commercial and mini industrial activities.

Vehemently, rural areas in Nigerian are experiencing unparalleled neglect pertaining electrification for more than 50year. But measurements proved that substantial percentage of the rural communities in Nigeria are without power supply. The existences of these remote areas without connection to national grid resulted to numerous problems.

The problems include low population, non-reduction of poverty rate, poor household income, poor commercial activities including rural urban migration.

However, some of the rural electrification schemes initiated by the Nigerian government to combat rural electrification failed to harvest the expected benefits as more than five hundred rural communities in Nigeria continued to exist outside power supply. The dilemma, credited the inability of the Nigeria government to determine all the necessary steps and efforts need to electrified her rural communities and decline high rate of penury. Through Ghanaians Statistical Services, Shahidur, Douglas, and Hussain (2013) relied on geographical data called the Ghana Living Standards Survey (GLSS) of 2005/06 and 2012/2013 to investigate the income and welfare benefits of rural electrification . the result revealed that electricity accessibility expand the income of households of electrified communities access and enhanced the welfare of rural communities connected to the national grid, compared to rural households living in areas without a grid connection, increases the income of all households while High-income households benefit reasonably from electricity admittance unlike the poorer households. Deliberately, Santosh Kumar and Ganesh.

Rauniyar (2018) look at the benefits of a rural electrification project on household income and children's schooling in rural Bhutan. The study applied the propensity score matching method and discovered that electrification had a statistically significant benefit on nonfarm income and education.

They demonstrated that non agrarian income improved by 61 per cent as children increased to 0.72 additional years of schooling and 9 minutes of study time per day. The study failed to identify significant effects on farm income but recommended that investments to decline energy shortage would improve human welfare in Bhutan.

Victor and Benjamin (2016) opines that Providing rural electrification with solar solution to small businesses requires a specific design adapted towards their equipment and the impact of the use of their equipment on an isolated mini-grid has to be diagnosed and assessed before providing a localized solution to meet their consumption needs. As Marcio, Pereiraa, Aurélio, Vasconcelos, Neilton (2010) investigated the effect of rural electrification on the decrease of energy poverty in Brazil. Their study analyzed 23,000 rural homes or rural household from the years 2000 to 2004 and established that a quicker transformation pertaining the sketch of power usage and a decline of power poverty.

According to them, the modern method stood as an accompaniment between other variable when assessing and enumerating the actual monetary, social and energy impacts in rural electrification applied in developing countries.

Hussain, Samad, and Barnes(2012) were of the view that rural electrification enhance the decrease in time allotted to fusil fuel collection by family members and increases time given to study by the boys and girls.

The study reiterated that rural electrification similarly increases labor supply of men and women, schooling of boys and girls, income and expenditure per family, assist in drastically reduction of penury. They insisted that the higher portion of benefits increases to rich rural households while the poorer homes having a many constraint to use of electricity. The study finally revealed that limited access to electricity owed to numerous power outages, negatively affects both family electricity connection and its consumption reduce the expected promptly.

Snigdha and Subhendu(2002) proved that the socio-economic and environmental assessment of the feasible decentralized solar photovoltaic in sagar dweep' rural island western Bengal, India. According them, the study had a noticeable improvements and significant impact on education, trade and commerce, entertainment, health etc. emanated from power supply SPV plants while the level of Production and agricultural activities as well as women's involvement in various economic activities outside household work revealed a definite signs of betterment.

Peter and Jonas(2008) researched the variation and the relationship between electricity and socio-economic development through cost–benefit analysis techniques for the completed rural electrification programme in Mozambique. They demonstrated that the investigation anchored on the impact of electricity on families, education, agro-business, commerce, and the public area. Their result proved that rural electrification may be feasible commercially and bring physical changing in rural areas within a twinkle of an eye. They maintained that the main strategy practice in Mozambique, contend that low institutional quality remains a strategic hurdle to encourage enlarged access to electricity for the commoners.

Kamalapura and Udaykumar (2011) see rural electrification as an indispensible part of poverty alleviation and rural development of a country. They maintained that electrification could not attract role in the socio-economic development of any village in India.

Findings

In summary, the findings are:

That the collection of Internally Generated Revenue (IGR) has no Impact on Health Care Service Infrastructure in Awka south, Onitsha North and Orumba North local government areas.. That the remittance of Internally Generated Revenue (IGR) has no effect on the maintenance of Primary Schools Educational Facilities in Awka south, Onitsha North and Orumba North local government areas.

That the management of Internally Generated Revenue (IGR) have no Impact on Water Resources Infrastructure in Awka south, Onitsha North and Orumba North local government areas.

That the state control of the local governments sources of Internally Generated Revenue (IGR) have no Impact on Rural Electrification in Awka south, Onitsha North and Orumba North local government areas.

Conclusion

The result obtained from this analysis therefore made the researcher to conclude that all the local governments in the states have the potential to survive on IGR if the right parameters are set out for them however, the situation on ground shows that the internally generated revenue of the local governments under study has not improved on the infrastructural development in their respective local government areas. Local governments are often considered weak in the IGR management because most of them don't apply the appropriate strategy that could help them enhance their revenue base. Issues such as absence of comprehensive information on the key economic activities that can generate income to the local government always affect the revenue flow from internal sources. It is therefore important for government to look inwards and start to engage in encouraging resource development within their localities. Proper collection, remittance and management of revenue will go a long way at making fund available for the infrastructural development in the local governments.

Recommendations

After an extensive review of the researcher's findings, the following recommendations were made for consideration and possible implementation

Efforts should be made by the local governments in providing accurate data base of economic activities in their area, this will ensure that there will be proper collection of revenues due to each local government for the purpose of providing health care infrastructure.

The local government authority should introduce issuance of automated receipt to revenue payers and adhere to the financial regulation on remittance of fund, as bases and evidence for monitoring, as this will help to fish out corrupt revenue collectors for prosecution. Thus ensuring that all revenue sources due to the local government are harnessed, remittances made for the maintenance of primary school educational facilities.

Following closely to this is the need for the local government staff to be more steadfast in performing their civic responsibilities. People of high integrity who had hitherto been tested should be elected/ appointed into political offices at the local government level.. It is hereby recommended that people with transparent honesty should be elected at the grassroots level to manage the local government affairs. This will help in no small measure to ensure that revenues gathered are used in the provision of basic infrastructural need of the local government like water infrastructure and the maintenance of same.

There is an urgent need to revisit the crucial issue of the nature of political arrangement that legally impose serious restrictions on local government revenue mobilization capacity through state control over local government and its sources of internal revenue. This financial encroachment from other levels of government should be redressed and financial autonomy granted to the local government in order for the local government to raise fund to improve on rural electrification.

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